

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

In re

CUSTOMS AND TAX ADMINISTRATION OF THE  
KINGDOM OF DENMARK (SKAT) TAX REFUND  
SCHEME LITIGATION

SKATTEFORVALTNINGEN,

Plaintiff,

v.

JOHN VAN MERKENSTEIJN, RICHARD  
MARKOWITZ, BERNINA PENSION PLAN TRUST,  
RJM CAPITAL PENSION PLAN TRUST, 2321  
CAPITAL PENSION PLAN, BOWLINE  
MANAGEMENT PENSION PLAN, CALIFORNIA  
CATALOG COMPANY PENSION PLAN, CLOVE  
PENSION PLAN, DAVIN INVESTMENTS PENSION  
PLAN, DELVIAN LLC PENSION PLAN, DFL  
INVESTMENTS PENSION PLAN, LAEGELER  
ASSET MANAGEMENT PENSION PLAN, LION  
ADVISORY INC. PENSION PLAN, MILL RIVER  
CAPITAL MANAGEMENT PENSION PLAN, NEXT  
LEVEL PENSION PLAN, RAJAN INVESTMENTS  
LLC PENSION PLAN, SPIRIT ON THE WATER  
PENSION PLAN, and TRADEN INVESTMENTS  
PENSION PLAN,

Defendants.

Consolidated Multidistrict Action

Docket No. 1:18-md-02865-LAK

This document relates to:

1:19-cv-10713-LAK

**STIPULATION AND [REDACTED] ORDER  
EXTENDING TIME TO ANSWER THE AMENDED COMPLAINT**

**IT IS HEREBY STIPULATED AND AGREED**, by and between the undersigned  
counsel for the parties, that the current August 28, 2020 deadline for defendants 2321 Capital  
Pension Plan, Bowline Management Pension Plan, Clove Pension Plan, Davin Investments  
Pension Plan, Delvian LLC Pension Plan, DFL Investments Pension Plan, Laegeler Asset

Management Pension Plan, Lion Advisory Inc. Pension Plan, Mill River Capital Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, Spirit on the Water Pension Plan, and Traden Investments Pension Plan (together, the “Defendants”) to answer the Amended Complaint in this action is hereby extended thirty (30) days up to and including September 28, 2020.

No provision of this Stipulation and Order shall be construed as a waiver of, and the Defendants expressly reserve, any and all defenses.

This is the Defendants’ fourth request for an extension of time to answer or otherwise respond to the Complaint. The Court granted the Defendants’ previous requests.

Dated: New York, New York  
August 26, 2020

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By: /s/ Edward M. Spiro  
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Capital Management Pension Plan, and  
Traden Investments Pension Plan*

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*Authorized only to sign this stipulation on behalf of Defendants Davin Investments Pension Plan, DFL Investments Pension Plan, Laegeler Asset Management Pension Plan, Next Level Pension Plan, Rajan Investments LLC Pension Plan, and Spirit on the Water Pension Plan*

AKIN, GUMP, STRAUSS, HAUER & FELD LLP

By: /s/ Robert H. Pees

(*e-signed with consent*)

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*Counsel for Defendants 2321 Capital Pension Plan, Bowline Management Pension Plan, and Lion Advisory Inc. Pension Plan*

SO ORDERED:

/s/ Lewis A. Kaplan

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Lewis A. Kaplan  
United States District Judge

Dated: August 27, 2020